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### Report No. 2019-12

TO: Connie Daniels, Director  
Court and Operational Services Division

FROM: Hector Collazo Jr., Inspector General/Chief Audit Executive  
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Teresa Del Rio, Executive Director, Court and Operational Services Division  
Claretha Harris, Chief Deputy Director, Finance Division  
Jeanette Phillips, Director, Finance Division  
Velyn Anderson, Manager, Criminal Court Customer Services Department

SUBJECT: Unannounced Audit of the Criminal Court Customer Services Department  
Imprest Funds and Notary Journals

DATE: June 7, 2019

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Criminal Court Customer Services Department Change Fund, Juror Fund, Witness Fund, and Notary Journals on May 8, 2019.

The objectives of our audit were to:

1. Reconcile the Change, Juror, and Witness Funds, and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.
2. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of Notary stamps in accordance with established policies and procedures.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of*



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*Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

The Criminal Court Customer Services Department Change Fund, Juror Fund, and Witness Fund reconciled to the authorized amounts. The department's internal controls and safeguarding of these funds are adequate, and the policies and procedures are being followed.

The audit did note non-compliance with existing documented policies and procedures for notaries. The issue is noted below.

### **1. Notary Journal Entries Are Incomplete.**

We reviewed the Notary Journal records, on a sample basis, to determine if all required fields were completed. The sample selection for the notary testing consisted of a review of all current journal records for four of the 13 notaries in the Criminal Court Customer Services Department. Our review of the sample indicated that Notary Journal records were not complete for two employees; however, the majority of the issues were related to one employee. The incomplete fields and number of instances for both employees are summarized in the following table:

Incomplete Fields	Number Of Instances
Title or Type of Document	1
Type of Notarial Act	18
Identification Provided	1
Fee Charge	3
Signature	1
Signer's Printed Name	2
Signer's Address	1
Signer's Representative Capacity	3

Staff are not completing all required information for the Notary Journal record. Incomplete Notary Journal records create non-compliance issues with the Clerk's Notary Journal and Reference Guide and the Clerk's Notary Checklist. In addition, an incomplete Notary Journal record can potentially create liability issues for the notary.

The Clerk's Notary Journal and Reference Guide states that, "*As a Notary Public employed by the Clerk of the Circuit Court, you are required to complete a journal entry each time you perform a Notary Act.*"

The Clerk's Notary Checklist states that, "*Signer(s) and you complete journal entry (make sure you have all information completed in your journal).*"

The National Notary Association states the notary record, *"...can protect Notaries if they are ever accused of misconduct or sued."*

**We recommend Management** instruct notaries to complete all sections/fields of the Notary Journal record for all notarial acts provided.

**Management Response:**

**Management Concurs.** The Fiscal Records Specialist (FRS) will receive additional training and the importance of completing their Notary Journal record accurately will be stressed. The FRS will be informed that random audits will be conducted at any time to ensure compliance is met.

We appreciate your staff's cooperation during this audit.